Iron County Register

BY ELI D. AKE.

IRONTON. - - - MISSOURI.

GETTING READY FOR WINTER.

How to Reduce the Trouble of House-Cleaning to a Minimum.

In almost all houses a certain amount of fall cleaning is imperatively necessary. Open windows and free access to dust of all sorts always furnish excellent reason for a thorough overhauling of the entire contents of the dwelling.

House-cleaning is by no means the formidable undertaking that many people fancy, provided, of course, that it is gone about in a systematic and intelligent manner.

One of the important items in cleaning is to take every article of furniture out of the room. It is the sheerest folly to attempt to clean with a lot of furnishings piled up in the middle or corner of the place and to be compeled to work around them, move them and run the risk of upsetting or falling over them at every turn; therefore clear the decks, first of all things. Each piece as taken out should be dusted, beaten and made as clean as possible, then put somewhere where it will not again accumulate dust. Outside blinds should be taken off and scrubbed with light soapsuds in which a little ammonia is dissolved. If they are carefully wiped dry and rubbed off with a cloth dipped in kerosene oil, then placed out of the dust and allowed to stand for a day or two, they will be wonderfully improved. This precaution must, however, be observed—that they must not be put up until the oil has entirely evaporated, else they will catch every particle of flying dirt and look worse than before.

Windows should be thoroughly washed and rinsed, then dried with a soft cloth. After this the glass may be gone over with a rag dipped in spirits of turpentine, then polished, when they will shine and be as clear as the nature of material permits. It is a great mistake to put cheap, poor glass into the windows of dwelling-houses. The cost of good glass is but a little more, and the difference in effect is really surprising.

Paint may be successfully cleaned with spirits of turpentine and water. If very dirty, soap-suds may be necessary, but ordinary spots are easily removed with the turpentine and water.

Take care not to soil the paper; brush the walls thoroughly, and sweep the floor first of all with damp sawdust. A second sweeping with sawdust helps matters amazingly. If it is necessary to return the carpet to the floor at once, the boards need not be scrubbed at all, as repeated sweepings with damp sawdust will remove every particle of dust and dirt.

The carpets, if beaten in open air, should be brought in before there is any danger of dampness or falling dew. After being put on the floor with suitable lining, it is well to take a dish of soap-suds, a clean cloth and a new brush and go over the entire surface, carefully wringing the cloth so dry that it will not penetrate but merely wet the outside of the carpet, then with the brush gently raise the nap. Wring the cloth again very dry and rub vigorously. Do a small portion at a time, carefully going over the whole carpet. If there is no dust open the windows and leave the room undisturbed over night if possible.

Under no circumstances should the carpet be walked upon or have the furniture set upon it until thoroughly dry, as the surface will be crushed and indented, and can not be raised again without wetting and a good deal of hard work.

When the cleaning has reached this stage it is the work of but a few moments to arrange the furniture, books, pictures and ornaments which have been carefully dusted and cleaned. If one or two rooms are done at a time and the rest of the house left in comfortable condition, there should be none of the exposure which has from time immemorial made house-cleaning a dread and an occasion of danger to the health and temper of the whole family. —N. Y. Ledger.

Icebergs in Glittering Array.

There are few more interesting things among the perils and wonders of the ocean than icebergs. They are interesting not only for their gigantic size, their fantastic shapes, their exceeding beauty and their ability to cool great masses of water and air in their neighborhood, but also for the manner in which they array themselves. Icebergs often show a tendency to form both clusters and long lines, and these groupings may arise from the effects both of ocean currents and of storms. Some very singular lines of bergs, extending for many hundreds of miles east of Newfoundland, are shown on an iceberg chart issued this summer by the hydrographic office in Washington. Two of these cross one another, each keeping on its independent course after the crossing. In several instances parallel lines of bergs leave long spaces of clear water between them. The prince of Monaco, who has taken a lively interest in experiments with floating bottles in the ocean, recently urged, in an address to the British association, the desirability of more systematic study of ocean tides and currents. A record of the groupings and alignments of icebergs in the north Atlantic might be of some use in such an investigation.—Youth's Companion.

Paper Matches.

A new match is on the tapis at Jonkoping, the invention of a Swedish engineer, Fredriksson by name, who has been experimenting for several years for the purpose of simplifying the manufacture of matches. The idea in his match somewhat reminds one of the rolled-up tape-measure of the tailor encased in a metal cover and with only the end projecting. There is a metal cover, in which is placed a roll of paraffined paper, intercepted at regular intervals so that small points are formed. On these the igniting substance is placed. An end of the paper projects from out of the casing, and on pulling it quickly out, the substance is ignited against a small steel plate, and one has a match which burns slowly and evenly. The metal cover can, of course, be varied in accordance with the different requirements of its use, and when the paper roll is finished, a new one is inserted. It is claimed for this new kind of match that it simplifies the manufacture to a very considerable degree, twenty men and eighty boys being able to make one million matches per hour.—London Industries.

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CHAPTER I.

In THE year 1798 there happened, judged by its consequences, the most important event of my life. I was taken prisoner by the French. This was the way of it:

The Sylph, a smart forty-gun frigate, of which I was first lieutenant, had been cruising in the narrow seas and off the northern coast of France, capturing the enemy's merchantmen engaging his warships, chasing and cutting out his privateers, and generally giving him all the trouble she could, in the which, as her captain was young, enterprising and daring, and well seconded by his officers and crew, she was very successful.

On a winter day, early in the year, Le Bonnet Rouge, a thirty-gun brig, which we had chased a whole afternoon, succeeded in evading us and anchoring under the guns of a battery at the mouth of the Seine.

On this, Capt. Wharton, who could not bear to be balked, decided to cut her out.

But before the feat could be attempted it was necessary to take bearings and soundings, reconnoitre the battery, and ascertain the strength and position of several gun-boats and armed luggers which, as we knew, were lying in the Seine.

For this service I volunteered, and suggested a means whereby it might be accomplished.

The plan I proposed was to capture a fishing-smack, of which there were plenty about, disguise myself and two or three of our fellows in the fishermen's clothing, and then sail up the river in broad daylight, making our observations at leisure. I spoke French so fluently and, as I flattered myself, so correctly that if any questions were asked I felt pretty sure that I should be able to answer them without exciting suspicion.

Capt. Wharton approved, the fishing-boat was captured, and, taking with me a quartermaster and two A.B.'s whom I could thoroughly trust—all as well as myself rigged up in the fishermen's togs—I sailed up the Seine as far as Honfleur, then stood over to Harfleur making my observations and taking all the bearings I needed.

As I ran between Le Bonnet Rouge and the battery, the better to note them both, one of the brig's officers, a man with a fierce red face and still redder hair, whom I took to be her captain, hailed us and asked whether we had seen aught of the Sylph.

I said that we had seen her a few hours previously outside the bay, sailing nor'west-by-north under a press of canvas.

This seemed to satisfy the gentleman, and, though he looked hard at me, as if there was something either in my appearance or in my accent which piqued his curiosity, he let me pass without further questioning.

At nightfall we reached the Sylph, which had been standing off and on during our cruise.

After making my report I told the captain that in my opinion it would be quite impossible to cut out Le Bonnet Rouge by main force. I thought, however, that she might be taken by stratagem, which I explained, and which after some discussion it was resolved to adopt, so soon as the wind should be in the right quarter.

My plan was to take the long boat, with twenty picked men, row up the river after sunset, run alongside the brig and get aboard of her by pretending that we belonged to La Lionne (one of the gunboats), overpower the watch on the deck, batten down the hatches, slip the cables and then make sail for the bay, where, all being well, we should fall in with the Sylph and get help to secure our prisoners.

I calculated that the gunners in the fort, though they might guess what had happened, would not open fire on the brig for fear of hurting their own people, and once fairly under way we could bid defiance to both gunboats and luggers.

A few nights later, the conditions as to wind and tide being favorable, we set out, and two hours after leaving the Sylph were under the brig's starboard quarter.

My men, who had received their orders beforehand and knew exactly what to do, made fast the boat, and I boarded the vessel by the rope ladder which hung over the bulwarks.

"Who goes there?" asked the officer of the watch.

"Friend, from La Lionne," I answered.

"From La Lionne! And what do you want?"

"The captain has sent me with a very important message; and here is a letter."

"M. le Capitaine Dufour is ashore. He shall have the letter when he returns. But what want all these men? And, ma foi, they are—"

Before the officer could finish his sentence he was prone on the deck, and in a trice every other man of the watch was in the same position and securely pinioned. The hatches had been battened down, and a gun run on each to prevent the people below from breaking out.

All this took only a few minutes, the watch, fortunately for us, being very weak and half asleep; but when the prisoners recovered from their surprise they became so noisy and abusive that I had to threaten to knock them on the head. This pacified them. But their comrades under hatches, now fully aware of what had happened, were making a terrible uproar, shouting to the people at the fort: "Les Anglais! les Anglais! A nous! a nous!" and discharging muskets and pistols from the ports. Two or three of them jumped into the sea and swam ashore.

But we were too busy making sail and slipping cables to heed the hubbub.

"Let those shout who win," I said, as the canvas filled and the ship paid off. "Only give me an hour of this breeze, and they may all go to the deuce."

Bang went all the guns in the fort; a shot flew across our bows; alarm-bells rang ashore; rockets careered athwart the sky; and by the light of the moon (which just then rose above a cloud-bank) we could see the luggers and gunboats making sail.

"Never mind, sir," said the quartermaster at the wheel, "we've got the heels of them; and if they overhaul us I'll be—"

The words were hardly out of the man's mouth when the wind dropped, and if the tide had not been running strong we should have had no steering-way.

This was like to prove fatal to our enterprise, for, though the enemy could no more sail without wind than ourselves, they had sweeps and small boats, and as we were only a handful, and all the brig's ammunition was under hatches, we could offer no effective resistance.

Two boats, filled with soldiers, were already pulling off from the fort.

How I prayed for a wind! And it came, but, as ill luck would have it, from the wrong quarter.

As taking the brig out of the river was now out of the question, I resolved to do the next best thing—run her ashore. So, after throwing overboard all her guns except those in the hatches, we put the ship about and steered straight for the nearest land; but before we could reach it Le Bonnet Rouge grounded on a sand bank with a shock that made her shiver from stem to stern; the main mast snapped like a stick, and, as the top hamper came down with a run, the Frenchmen below, thinking their last hour was come, set up a yell that might have been heard a mile off.

I ordered the brig's launch to be lowered, but she was hardly loosed from the tackles when one of the luggers and half a dozen boats came alongside; at the same time the brig's crew swarmed out of the port holes, and we were attacked by a force that outnumbered us ten to one.

After a hot fight of five minutes, during which time as many of my men were killed and wounded, we were overpowered and compelled to surrender. All of us who were not hors de combat were taken to Havre de Grace and lodged in the town prison.

Capt. Wharton, getting wind of what had happened, sent in a cartel (forwarding at the same time my clothes and some money) with a proposal to exchange me for a French lieutenant whom he had captured a few days previously; but the authorities of the port, having mean-

HE WAS PRONE ON THE DECK.

while communicated with the directory and received orders to send me to Paris, refused.

They had taken it into their heads that we were acting in concert with the royalists, and that the cutting out of Le Bonnet Rouge was to have been the signal for a general rising.

In no other way could they explain the temerity of twenty men in a long boat attacking a heavily-armed brig, anchored under the guns of a fort, and within pistol shot of half a dozen gunboats and armed luggers.

I was taken before the port captain and a juge de paix and closely questioned as to the designs of the royalists and my part in the supposed conspiracy. But, as I knew nothing of the designs in question, and the conspiracy was purely imaginary, they naturally got but little out of me,

A few days afterwards I was sent to Paris in a post chaise, under so strong an escort as to render escape out of the question. Two gendarmes with cocked hats and half-cocked pistols sat opposite me all the way, and two fully-armed dragoons rode alongside.

But it was by no means an unpleasant journey. Being regarded as a prisoner of importance, I fared well and was treated with great respect. I made friends with my companions, who were very good fellows, and saw more of la belle France than I had ever seen before.

CHAPTER II.

On my arrival at Paris I was taken to the Abbaye, an ancient building, now, I believe, no more.

After breakfasting with the governor and his daughter, the former of whom was very polite and the latter very pretty, I was shown into the common room, a room, as I afterwards learned, of terrible memories, for here, in the September massacres, scores of men and women were slaughtered like sheep. During the reign of terror it was a vestibule of death, thronged continually with prisoners on their way to the scaffold, whose places, as fast as the doomed of the day were dragged to the guillotine, were taken by fresh victims. Its aspect was somber and depressing; the walls were grimy, the long windows strongly barred, and here and there on the floor could be discerned dark stains as of blood.

In this room were five or six men, one of whom came forward to greet me. He was a man of about my own height—that is to say, a little over middle height—but slightly built, and with a pale worn face and dark expressive eyes.

"Good morning, sir," he said, making a low bow.

"Good morning, sir," I answered, also making a low bow.

"You are English—if I may judge by your uniform and your accent."

"Not exactly. But English is my mother tongue, and I am a subject of King George, and hold a commission in his navy."

"Scottish or Irish, then: it comes to the same thing. Pray excuse my seeming inquisitiveness. But, as we are a very small community here, and it is well to be on friendly terms, I have been deputed to act as master of ceremonies and introduce you to our society. But, first of all, allow me to introduce myself. Before the revolution I was Chevalier de Gex, captain in the royal regiment of Languedoc; now they call me Citizen Gex, and I am a prisoner of the republic."

"And I am Mark Roy, first lieutenant of his Britannic majesty's ship Sylph, and a prisoner of war."

"Good! Now I shall have the honor of introducing you to our fellow captives."

When we were done with our introductions and a few more questions had been asked and answered, the chevalier,

I WAS TAKEN TO THE ABBAYE.

putting his arm within mine, asked me in very passable English to take a walk with him.

"Where?" I asked.

"Here. This room is exactly forty paces long and thirty paces wide—not bad for a prison. We can stretch our legs and wag our tongues at the same time. What say you?"

"I am entirely at your service. How well you speak English!"

"Yes; I know English. It would be strange if I did not, seeing that I have lived several years in London; and if I had been wise I should be there still."

"You are likely to be a prisoner some time, then?"

"My faith, I wish I was! I am much more likely to lose my head."

"Lose your head! I thought the reign of terror was over."

"So it is, except for the class to which I belong. I am a returned emigrant, and returned emigrants receive little mercy."

"Did you know this before you left London?"

"Surely. But I had a purpose, and London is not gay, and teaching young ladies and gentlemen the French language at a guinea a quarter is neither lucrative nor amusing."

"Better than having your head sliced off, though."

"Well, I am not so very sure. To be moneyless ici bas is almost as bad as being headless, and I was often very moneyless in that sacre London. It was to replenish my purse that I put my head into the lion's mouth. You are an officer and a gentleman, Mr. Roy?"

This observation, or question, apropos of nothing, sounding mighty like an impertinence, made me stare.

"I am certainly an officer, and, I hope, also a gentleman," I answered, coldly.

"Pardon me, I pray you," said the chevalier, earnestly. "It was an unnecessary question—almost impertinent, indeed. English officers always are gentlemen; the one implies the other. And your face is enough. I can read faces, and in yours I read high courage, honor and sincerity. You are just the man to lead a boarding party or stand by a friend to the death."

This time I merely bowed. I did not like these extravagant compliments; and when a man begins by buttering you up he generally ends by asking a favor.

"You are surprised that I, an utter stranger, should address you thus," continued De Gex, after a short pause. "But necessity has no law. I stand in sore need of a friend, and among the men to whom you were just now introduced there is none that I dare trust. At least one of them—that smiling rascal with the slightly-hooked nose—is a mouton, a police spy, and the others are nobodies. You will understand why I need a friend when I tell you that I am under sentence of death."

"Under sentence of death! Is it ther so bad as that? I thought you only feared —"

"Feared! Do I look as if I were afraid?" asked the chevalier, haughtily.

"I beg your pardon. I should have said apprehended. At the same time, though I have faced death pretty often and may have to do so again, I frankly

THE CHEVALIER'S STORY.

confess that if I were going to be beheaded I should be afraid."

"Well, I do not like it. But it would ill become a De Gex not to meet his fate with sang froid, and I would rather perish a thousand times than give these canaille the satisfaction of thinking they had made me afraid. The worst of it is that I know not when I am to die. I may be roused from my sleep before to-morrow's dawn and told that my last hour is come, or they may let me live a month. But you are wondering why I tell you this. It is not merely to enlist your sympathy: it is something much more practical. I told you that I had been in London. I was there with my mother and sister, and though we all worked—when we could find anything to do—we found life so hard that I resolved to return to France and make an effort to recover a treasure which belonged to my family.

[TO BE CONTINUED.]

PITH AND POINT.

—When sand gets in a machine it usually stops it from running. It is not so, however, with the political machine. —Yonkers Statesman.

—Optician—"You have a bad case of strabismus." Ponsonby—"Didn't think it was as bad as that; thought I only had squint."—Jeweler's Circular.

—A Chicago Proposal.—Wabash McHenry—"Mrs. Lakeside—Lobelia—will you be mine?" Mrs. Lakeside—"How much alimony do you pay?"—N. Y. Herald.

—The young man who makes the same diamond ring serve for his second engagement may be said to kill two birds with one stone.—Philadelphia Times.

—Sporting Man—"He was a great pugilist once, but he doesn't amount to anything any more." Jones—"Has he lost his strength?" Sporting Man—"No; his voice."—Truth.

—Doctor (to tow-headed urchin)—"How is your mother, Tommy?" Tommy—"Oh, if you please, sir, she's getting very romantic in her right knee, she says."—Tit-Bits.

—"Why don't you ask that officer about the location?" "Because he is new on the force." "How do you know?" "Didn't I see him pay for the peanuts he is eating."—Inter-Ocean.

—Snubbed.—Clara (thinking to make Ethel envious)—"You can't imagine how delightfully Charlie makes love." Ethel—"Oh, yes, I can. He used to try it with me till I snubbed him."—N. Y. Press.

—Wife—"I am thinking of taking swimming lessons. What part do you think will be the hardest for me to learn, dear?" Husband—"Well, I should think keeping your mouth shut."—Inter-Ocean.

—"Dear me, Mollie!" said papa. "Why are you beating your dollie so?" "'Tause," said Mollie, "she's naughty. She said two an' two make five, an' when I told her it was six she said I didn't know nuffin'."—Harper's Bazar.

—She Wanted to See it Tried.—He—"Did you know that a diamond will exhibit phosphorescence when it is rubbed in the dark?" She—"Indeed, I did not. But if you have brought the ring with you we can try it."—Indianapolis Journal.

—"At last," said the author to the sociable man, whom he met on the train, "I find some one who has read my book." "Yes," replied the stranger, "I didn't skip a line. I was proof reader in the office where it was printed."—Washington Star.

—A Trying Admonition.—She (just after accepting him)—"Don't look so tenderly happy. Can't you manage to wear some other expression for a little while? Those men over there are watching us, and if you don't stop, I sha'n't have another proposal this year."—Princeton Tiger.

—A Good Principle to Go On.—"I'm sorry I can't let you have the two weeks you want," said Mr. Dimity to his bookkeeper, "but you may have one week." "Very well," replied the philosophical young man, "half a loaf is better than no vacation."—Detroit Free Press.

—"I look upon a handsome bonnet as a dangerous thing," said Mr. Goodfather. "How is that?" asked a friend. "I bought my daughter the handsomest bonnet I could find in town a short time ago, and it has not only turned her head, but it turns the head of every other woman who walks past it."—N. Y. Press.

—"Your husband is troubled with rheumatism, I believe." "Yes." "Haven't you tried to get anything to help him?" "I intend to, but I've kept putting it off. You see, the pains are so handy in letting us know when a storm is coming on. In fact, John is more reliable than the Farmers' Almanac itself."

THE DEAD-LETTER OFFICE.

Careless People Make Work for Government Officials.

During the fiscal year 1889-90 the receipts of the dead-letter office were some six and a half million pieces, being an increase of 310,000 pieces, or 5 per cent. over the preceding year.

During 1890-91, while it appeared from estimates of the quantity of matter dispatched through the mails that there was an increase in letters alone of over 150,000,000, the increase to the dead-letter office was but 311,000 pieces, or 4¾ per cent.

During the year just closed, although the general volume of the business and operations of the service have approached 8 per cent. in excess of the previous year, the usual and even ordinarily expected increase has not only disappeared, but the gratifying fact appears that there was a decrease of over 48,000, or nearly 1 per cent. in the number of pieces sent to the dead-letter office.

That the mistakes of the public, which in so many instances prevent matter committed to the mails from reaching its intended destination and which embarrass and thwart delivery, continue to confront the service, may be attested by the increase of over 17 per cent. in unaddressed letters alone.

While the quantity of matter sent to that office has for years taxed and pressed the clerical force provided to its utmost capacity and efforts, recourse to extended and increased hours of labor have at times become necessary to meet the requirements of a thorough and most efficient service and the disposition of accumulation and arrearage of work. During the past year, however, without any increase of force and wholly within the daily official hours of labor, the office had its work at all times well in hand and practically up with its current daily receipts.

The report of the dead-letter office for last year showed that the work had only been disposed of by recourse to extra time, and that over 100,000 letters in excess of the previous year were returned to writers. The report this year will show the work of every branch up to date and an increase of 225,000 over last year in the number of letters returned to writers.—Postal Record.

Business-Like of Him.

"You girls needn't be so hard on Mr. Callowhill for marrying Miss Munn so soon after his first wife died," said Mabel.

"Why not?" asked Ada.

"I hear that was the only way he could get any money to pay Mrs. Callowhill's funeral expenses."—Judge.

Short Enough.

Blinks—I hear the cabmen are going to strike for shorter hours.

Minks (who sometimes rides)—Why, goodness me, their hours are not over forty minutes long now.—N. Y. Weekly.

TAX REFORM DEPARTMENT.

"TAXATION AS IT SHOULD BE."

By Prof. R. T. Ely, late of Johns Hopkins University, Now of Chicago.

Other forms of wealth, which we call personal, have increased very rapidly during the past fifty years, but real estate constitutes so considerable a portion of all property that it is out of question to think of framing a tax system without making the land tax the basis of it all. The farmer must remember that his real estate alone is not involved, but also city real estate, which is increasing in value with such enormous rapidity, and making so many rich without labor.

Apart from this, land is visible, easily valued, and permanent in its location, and these qualities render it specially suitable for taxation. The following reasons have also been given for a tax on real estate, more particularly on land. Land derives an increased value from public security and from public works, and taxes are expended chiefly for these two purposes. This is so true with reference to public improvements that many of our growing cities have become embarrassed by expenditures made at the solicitation of land owners, particularly on occasion of "booms," and not, as popularly imagined, by the moneyless rabble. An instance recently occurred in Buffalo, where large expenditures were forced upon the people by real estate owners, and against the protest of at least some of the workingmen. A second reason is that the tax may be considered as a return to the community for the rights which it has surrendered in what was once common property.

All assessors should be by law especially directed to assess to the last dollar of its true value all real estate held for speculative purposes. There is a common and iniquitous practice, which I observed everywhere in my investigation, of undervaluing land for a rise, and not used at all, or used only for some unnatural purpose, as when city lots are used as cow pastures. Such land is occasionally actually valued as farm land. Thus men, without a stroke of work, and even while obstructing the natural growth of cities, see their property steadily increase in value, and this is solely due to the industry and thrift of their fellows. An aggravating case of this sort was reported to me as existing in Cleveland, and I was told that the assessed value of land was increased in Savannah, Georgia, the moment it was improved. Much of the property in that city appears to be assessed at sixty per cent. of its actual selling value, but unimproved property is assessed for a smaller relative amount, and thus a premium put on speculation. One gentleman told me that four lots which had been recently sold for $4,200 were assessed for only $1,100, and that a lot next to one he had improved was assessed for only $1,300, whereas it could not be bought for less than $3,500. This gentleman had bought a lot for $900 of the city. Its valuation for taxation was shortly increased to $1,500, and as soon as he put up a house on it the valuation of the lot was raised to $1,900. Such practices appear to discourage improvements, and instances are reported where farmers would improve farms and houses were it not that they fear an increased assessment. Taxation should be so administered as not to appear to be a penalty for improvements and a discouragement to the enterprise. To exempt improvements from taxation for a period of three years is not without precedent, and an exemption for a period of two or three years, say until the third tax levy from the beginning of the improvement, is a measure to be decidedly recommended.

Inequity in Iowa.

There has been considerable talk recently in different parts of Iowa respecting a revision of the present system of taxation, and several bills have been introduced in the last general assembly proposing schemes for such revision.

Taxation like sickness and death is inevitable. All governments must be maintained. This can not be done without revenue. To raise revenue there must be taxation, but taxation should be equitable. Each property holder should pay an equitable proportion of tax on whatever real estate he may own. There should be no exemptions or diminutions, except on the line of charity. Homesteads might be exempt.

But our tax is not levied equally. By our present system there is not an equitable assessment, and can not be. In a late article in this paper we pointed out in somewhat forcible manner certain inequities in a few counties in this vicinity. These inequities exist throughout the state.

In Scott county the lands were returned by the assessor at an average value of $15.37 per acre; in Muscatine at $13.04; in Polk at $12.56; Linn at $12.43; Des Moines at $12.12.

The five lowest average values of lands reported were Emmet, $3.38; Clay, $3.96; Kossuth, $4.11; Dickenson, $4.23, worth $4.33. The land of nine counties was reported at less than $5 per acre average value. Of twenty counties at an average value in excess of $10.

In live stock we find the same inequities, cattle ranging from $10.14 average per head, in Des Moines county down to $4.01 in Emmet. In fourteen counties cattle were returned at less than $5.00 per head, average value. In eight counties namely: Appanoose, Decatur, Des Moines, Johnson, Lucas, Muscatine, Van Buren and Washington cattle are assessed at $9.00 per head. Why should Humbolt county cattle be taxed on only $4.74 per head, while in Ida they are assessed $7.42. Take two adjoining counties Taylor and Union, in the former the average value is $9.16, and in Union $7.26, while in Adams, a county adjoining, both their average value is $7.58. In all lines of property we find these lines of difference. Sheep are assessed at all prices from thirty-five cents to average in Linn county to $2.25 in Van Buren. Hogs from an average of fifty cents in Buena Vista to $3.22 in Van Buren. There needs a remedy for those inequities in our assessment of property for taxation.

But why those inequities in property assessment. We allege that we have too many assessors. In one county we have an assessor for each of the seven corporated towns and one for each of the seventeen civil townships, making twenty-four assessors in the county. If the number of assessors were largely reduced the remainder might be brought nearer together in their judgments.

Then abolish the prevailing customs of boards of supervisors fixing maximim and minium values and sweep out the still more foolish plan of assessing by per cent of values. Let property be assessed at its marketable value. Why assess a farm worth forty dollars per acre at eight to ten dollars per acre for taxation a stock of merchandise at less than its real worth, and a hundred dollars in hand at forty dollars. Why not put all property at its cash value on the tax list as well as the owners inventory. There is room for the exercise of statesmanship in the revision and improvements of our modes of assesing property or taxation.

An Oregon Farmer's Ideas.

Portland Oregonian.

The report of the grange commission on taxation, as given in the Oregonian, is in keeping with the usual style of farmers when dealing with the tax question. The demand for an increase of inquisitorial powers for assessors, and that they use increased diligence in the search for personal property, shows how much the Oregon grange is behind the times. A far more able commission than these three "lights" decided as far back as 1871, in the state of New York, that all attempts to get an equal assessment of personal property were futile, and recommended that taxes be levied on real estate alone. The result of "increased diligence" on the part of assessors, and the actual assessment of property at its "full, true cash value" will be that the class that Judge Boise and his colleagues claim to represent, the already overburdened farmer, will have to bear an increased share of the tax levy; for the unconcealable property of the farmer will be an easy prey to the "diligent" assessor. Do these law framers imagine that there lives a man who could make a fair and equal assessment of the vast amount of valuable personal property to be found in the mansions of the rich—fine paintings, costly furniture, jewelry, bric-a-brac, etc.—or estimate correctly the immense stocks of goods and merchandise to be found in a city like Portland? Yet if one dollar of these escapes there is an injustice done. And if these are not assessed to the last dollar, on what grounds can we assess the horses and cattle, sheep and swine, wagons and implements of the working farmer at their "full, true, cash value?" As a member both of the grange and Farmer's Alliance I wish to enter my protest against any such palpable absurdity as the new revenue bill that you have reported as emanating from the grange committee.

The resolutions of the Portland chamber of commerce against mortgage taxation and deduction for indebtedness are a step in the right direction, and any political party which will embody them in its platform will deserve to that extent the support of all level-headed citizens of the state.

To keep up with that moral decay of the times that the Oregonian occasionally refers to, the powers of assessors, instead of being increased, should be reduced, and the section that authorizes the assessor to demand itemized statements of property and debts with the address of creditors, should be repealed. Also, that which requires the taxpayer to swear to his list, so that the conscientious who now dutifully "put in" all their property might be given a chance to dodge their taxes along with the professional tax-shirker, who doesn't happen to own such an article as a conscience.—Wallace Yates.

How Taxes Are Evaded.

In New York city men are taxed on the personal property they own on the second Monday in January. The debts of the taxpayer are, however, deductible from the assessment for personal estate. If, then, Mr. A. owns $100,000 of taxable personal property, and like nine hundred and ninety-nine men in every thousand, cherishes no wild desire to pay taxes on it, till recently it was only necessary for him to buy $100,000 in U. S. bonds, which are not taxable, and give his note for them. His position would then be, on the second Monday in January:

1. That he owned one hundred thousand dollars in personal property, but owed the same amount.

2. That he owned one hundred thousand dollars in U. S. bonds not taxable. Hence he would entirely escape the payment of taxes. In a vain attempt to prevent this a law was enacted last April prohibiting the deduction of debt for the purchase of non-taxable property. How it would be possible for the state to show the purpose for which a debt was contracted is a question with which the sapient author of the law did not concern himself. Aside from the doubtful constitutionality of a measure which may be construed as an indirect effort to impose state taxation on U. S. bonds, what is to prevent a man from giving his note for other property, and then exchanging that property for the bonds?

If this method is thought by any wealthy owner of personal property to involve too much trouble, the payment of a trifling fee to any of our bright attorneys will insure immunity from the tax without any personal bother with details. Thousands of men who formerly favored the taxation of personal property, finding the utter impossibility of collecting such taxes with any approuch to justice or fairness, have learned that the same ends may be reached and the burden of taxation lessened by imposing all taxes on real estate.

How Personal Property Taxes Work in California.

The state of California has almost a perfect system for collecting taxes on personal property. Every property owner is called upon to make a statement in full and swear to long lists, containing more than fifty questions. An examination of a late report of the board of equalization reveals most remarkable and amusing examples of the wonder working way of nature in that state. There are some 235,000 bee hives in California. Every county in the state has thousands of bee hives; but, strangely enough, there are only four counties in all of California where bees produce any honey. There are millions of cows in California; cows can be seen and counted by the assessor; and there are thousands in every county; but in less than one-sixth of the counties of California is there any butter. The new constitution of California was adopted in 1879 for the express purpose of securing the taxation of money. The first year they got hold of $28,000,000 and made it pay taxes. The second year it dropped to $14,000,000, the third year to $9,000,000, and the fourth year it dropped to practically nothing.

—Help those who are actually dependent upon you before you go into the market to buy popularity.—Dallas News.